

IMPORTANT

THESE FACTORS MAY BE USED FOR ALL QUESTIONS UNLESS OTHER FACTORS ARE PROVIDED,
FOR BOTH SINGLE EMPLOYER AND MULTIEMPLOYER PLANS

2023 EA-2 (Segment F) Examination - Selected Commutation Factors Interest Rates: 5.0%, 6.0%, and 7.0%

MALES	Interest Rate = 5.0%		Interest Rate = 6.0%		Interest Rate = 7.0%		MALES
	Age	D_x	$N_x^{(12)}$	D_x	$N_x^{(12)}$	D_x	
60	51,723	714,629	29,288	367,787	16,673	191,498	60
61	49,065	664,124	27,521	339,308	15,521	175,353	61
62	46,516	616,227	25,845	312,556	14,439	160,328	62
63	44,062	570,836	24,250	287,442	13,422	146,355	63
64	41,702	527,856	22,735	263,886	12,466	133,371	64
65	39,441	487,190	21,300	241,808	11,569	121,316	65
66	37,271	448,743	19,938	221,133	10,728	110,133	66
67	35,185	412,428	18,645	201,788	9,939	99,766	67
68	33,184	378,160	17,418	183,705	9,198	90,167	68
69	31,262	345,857	16,255	166,820	8,504	81,287	69
70	29,416	315,440	15,150	151,072	7,852	73,082	70
71	27,641	286,838	14,102	136,402	7,240	65,510	71
72	25,932	259,980	13,105	122,757	6,666	58,534	72
73	24,287	234,802	12,158	110,086	6,126	52,115	73
74	22,700	211,242	11,257	98,341	5,619	46,222	74
75	21,170	189,244	10,398	87,477	5,142	40,822	75
76	19,691	168,752	9,581	77,454	4,693	35,885	76
77	18,260	149,717	8,801	68,231	4,271	31,386	77
78	16,875	132,092	8,056	59,771	3,873	27,297	78
79	15,532	115,833	7,346	52,040	3,498	23,596	79
80	14,231	100,897	6,667	45,006	3,145	20,259	80
81	12,969	87,244	6,018	38,636	2,813	17,266	81
82	11,750	74,834	5,401	32,901	2,501	14,596	82
83	10,575	63,623	4,815	27,769	2,209	12,229	83
84	9,444	53,566	4,260	23,208	1,936	10,146	84
85	8,361	44,618	3,736	19,189	1,682	8,326	85

FEMALES	Interest Rate = 5.0%		Interest Rate = 6.0%		Interest Rate = 7.0%		FEMALES
	Age	D_x	$N_x^{(12)}$	D_x	$N_x^{(12)}$	D_x	
60	52,515	756,089	29,737	387,483	16,928	201,010	60
61	49,888	704,778	27,982	358,550	15,781	184,607	61
62	47,372	656,044	26,321	331,329	14,705	169,320	62
63	44,957	609,778	24,743	305,732	13,694	155,078	63
64	42,637	565,885	23,245	281,676	12,745	141,818	64
65	40,413	524,267	21,825	259,082	11,855	129,482	65
66	38,275	484,834	20,475	237,876	11,018	118,011	66
67	36,219	447,501	19,192	217,988	10,231	107,354	67
68	34,247	412,185	17,976	199,353	9,493	97,461	68
69	32,356	378,804	16,823	181,905	8,801	88,285	69
70	30,540	347,280	15,729	165,583	8,152	79,782	70
71	28,795	317,540	14,690	150,330	7,542	71,909	71
72	27,113	289,516	13,702	136,093	6,969	64,630	72
73	25,493	263,146	12,762	122,821	6,430	57,907	73
74	23,929	238,370	11,866	110,470	5,923	51,710	74
75	22,417	215,134	11,011	98,996	5,445	46,006	75
76	20,952	193,388	10,195	88,360	4,994	40,768	76
77	19,533	173,087	9,414	78,523	4,569	35,969	77
78	18,155	154,186	8,668	69,450	4,167	31,584	78
79	16,817	136,644	7,953	61,110	3,788	27,591	79
80	15,519	120,421	7,270	53,470	3,430	23,967	80
81	14,254	105,482	6,615	46,500	3,092	20,692	81
82	13,033	91,788	5,991	40,172	2,774	17,746	82
83	11,854	79,296	5,397	34,453	2,476	15,109	83
84	10,718	67,962	4,834	29,314	2,197	12,761	84
85	9,627	57,745	4,301	24,724	1,936	10,684	85

2023 EA-2 (Segment F) Examination - Selected Amortization Factors

Segment Rates = {5.0%, 6.0%, 7.0%}

<u>Remaining Period</u>	<u>Amortization Factor</u>
15 years	10.3758
14 years	9.9335
13 years	9.4647
12 years	8.9677
11 years	8.4409
10 years	7.8825
9 years	7.2906
8 years	6.6632
7 years	5.9982
6 years	5.2932
5 years	4.5460
4 years	3.7232
3 years	2.8594
2 years	1.9524